1996 Form N-288A (Rev. 1995)

STATE OF HAWAII — DEPARTMENT OF TAXATION

STATEMENT OF WITHHOLDING ON DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

Copy A — For State of Hawaii, Department of Taxation.

	See instructions of				LBL	UNP 008		
1.	Description and location of property t	transferred (Include tax map	6. Transferor/Seller is:		1		•	
	key number)		An individual or	□ А ра	artnership			
			revocable living trust					
_	Date of transfer or installment	3. Amount realized	☐ A corporation☐ A trust or estate		S corporation er (Specify)			
۷.	payment date	3. Amount realized	7. If the transferor/seller is		· · · · · · · · · · · · · · · · · · ·	he installm	ont	
			method, check box	reporting	ille galli ulluel t	ne mstamm	CIIL	
4.	Transferee/Buyer's identification no.		●8. Transferor/Seller's ident	ification	● 9. Hawaii ind	ome tax wi	thheld	
	(SSN or FEIN)		no., (SSN or FEIN) (If no					
			available, one will be assi	gnea.)				
5.	Transferee/Buyer's name							
			●10. Name of transferor/selle	r (See Inst	ructions before e	ntering nam	e)	
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	City, state, and ZIP code							
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	THIS FORM IS TO E	BE USED FOR TRANSF	FERS OR PAYMENTS	MADE	IN 1996 O	NLY.		
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	Copy A — For State of Hawa							
	See Instructions of	on back of this copy.			LBL			
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	key number)		6. Transferor/Seller is:			UNP OO8	1	
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			☐ An individual or revocable living trust	_		UNP OOE		
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Instructions to Transferee/Buyer

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller. One Form N-288A should be filed for a husband and wife if they will be filing a joint return for the year in which they transferred their Hawaii real property interest.

Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfer a Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a husband and wife are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

Definitions

Transferee/buyer means any person, the State and the counties and their respective subdivisions, agencies, authorities, and boards, acquiring real property which is located in Hawaii.

Transferor/seller means any person disposing real property which is located in Hawaii.

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment.

Box 3 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year.

Box 4 — Enter the identification number (social security number or federal employer identification number) of the transferee/buyer.

Box 5 — Enter the name and address of the transferee/buyer.

Box 6 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust or estate. If other, please specify. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 7 — Check the box, if applicable. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

Box 8 — Enter the identification number, (social security number or federal employer identification number) of the transferor/seller. If none is available, one will be assigned. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual. For all other trusts and estates, enter the federal employer identification number of the trust or estate.

Box 9 — Enter the Hawaii income tax withheld by you for the transferor/seller whose name appears on this form. If the amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. Also, if one or more of the transferor/sellers are exempt from the withholding and you are issuing the exempt trasferor/seller a Form N-288A, attach a copy of the exempt transferor/seller's Form N-289.

Box 10 — Enter the name and address of the transferor/seller. If the transferor/seller is a trust or estate, enter the name and address of the trust or estate. Do not enter information relating to the fiduciary.

Note: If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner, S corporation shareholder, or beneficiary of the trust or estate.

For more definitions and rules, see the Instructions for Form N-288.

Instructions to Transferee/Buyer

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller. One Form N-288A should be filed for a husband and wife if they will be filing a joint return for the year in which they transferred their Hawaii real property interest.

Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfer a Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a husband and wife are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

Definitions

Transferee/buyer means any person, the State and the counties and their respective subdivisions, agencies, authorities, and boards, acquiring real property which is located in Hawaii.

Transferor/seller means any person disposing real property which is located in Hawaii.

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

 $\mbox{\bf Box}\mbox{\bf 2}$ — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment.

Box 3 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year.

Box 4 — Enter the identification number (social security number or federal employer identification number) of the transferee/buyer.

 $\mbox{\bf Box}\ \mbox{\bf 5}$ — Enter the name and address of the transferee/buyer.

Box 6 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust or estate. If other, please specify. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 7 — Check the box, if applicable. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

Box 8 — Enter the identification number, (social security number or federal employer identification number) of the transferor/seller. If none is available, one will be assigned. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual. For all other trusts and estates, enter the federal employer identification number of the trust or estate.

Box 9 — Enter the Hawaii income tax withheld by you for the transferor/seller whose name appears on this form. If the amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. Also, if one or more of the transferor/sellers are exempt from the withholding and you are issuing the exempt trasferor/seller a Form N-288A, attach a copy of the exempt transferor/seller's Form N-289.

Box 10 — Enter the name and address of the transferor/seller. If the transferor/seller is a trust or estate, enter the name and address of the trust or estate. Do not enter information relating to the fiduciary.

Note: If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner, S corporation shareholder, or beneficiary of the trust or estate.

For more definitions and rules, see the Instructions for Form N-288.

1996 Form N-288A (Rev. 1995)

STATE OF HAWAII — DEPARTMENT OF TAXATION

STATEMENT OF WITHHOLDING ON DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

Copy B — Send to Transferor/Seller. This information is being furnished to the State of Hawaii, Department of Taxation. *See Instructions on back of this copy.*

1.	. Description and location of property transferred (Include tax map key number)		6. Transferor/Seller is: ☐ An individual or revocable living trust ☐ A corporation	☐ A parti	nership
2.	Date of transfer or installment	3. Amount realized	☐ A trust or estate		(Specify)
	payment date		7. If the transferor/seller is remethod, check box	eporting the	e gain under the installment
4.	Transferee/Buyer's identification no. (SSN or FEIN)		Transferor/Seller's identifino., (SSN or FEIN) (If non available, one will be assign	e is	9. Hawaii income tax withheld
5.	Transferee/Buyer's name		●10. Name of transferor/seller	(See Instruc	ctions before entering name)
	Street address		Street address		
City, state, and ZIP code			City, province or state, postal code, and country		
	THIS FORM IS TO E	BE USED FOR TRANSF	ERS OR PAYMENTS	MADE II	N 1996 ONLY.
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2.	Date of transfer or installment payment date	3. Amount realized	A trust or estate 7. If the transferor/seller is method, check box	Other	(Specify)
4.	Transferee/Buyer's identification no. (SSN or FEIN)		Transferor/Seller's identifino., (SSN or FEIN) (If non available, one will be assigned.) Output Description:	e is	9. Hawaii income tax withheld
5.	Transferee/Buyer's name		●10. Name of transferor/seller	(See Instruc	ctions before entering name)
	Street address		Street address		
	City, state, and ZIP code		City, province or state, po	ostal code, a	and country

Instructions to Transferor/Seller

Generally, if you are a nonresident person that disposes of real property located in Hawaii, 5% of the amount realized must be withheld by the transferee/buyer. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

Instructions to Transferor/Seller

Generally, if you are a nonresident person that disposes of real property located in Hawaii, 5% of the amount realized must be withheld by the transferee/buyer. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

1996 Form **N-288A** (Rev. 1995)

STATE OF HAWAII — DEPARTMENT OF TAXATION STATEMENT OF WITHHOLDING ON

DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

Copy C — For Transferee's/Buyer's Records.

Description and location of property transferred (Include tax map key number)	6. Transferor/Seller is:
	☐ An individual or ☐ A partnership revocable living trust
	☐ A corporation ☐ An S corporation
Date of transfer or installment	☐ A trust or estate ☐ Other (Specify)
payment date	7. If the transferor/seller is reporting the gain under the installment method, check box
4. Transferee/Buyer's identification no. (SSN or FEIN)	Transferor/Seller's identification no., (SSN or FEIN) (If none is available, one will be assigned.) 9. Hawaii income tax withheld
5. Transferee/Buyer's name	
	●10. Name of transferor/seller (See Instructions before entering name)
Street address	
	Street address
City, state, and ZIP code	
	City, province or state, postal code, and country
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